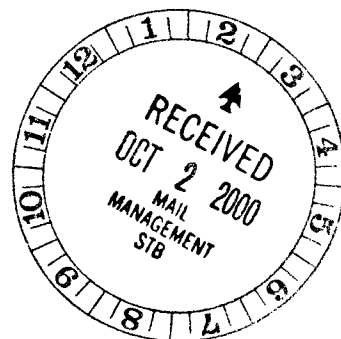




Joseph Transportation Services, Inc.
a subsidiary of Joseph Transportation



26 September 2000

Ms. Taledia Stokes
Recordations Unit
Surface Transportation Board
1925 K Street, N.W.
Washington, DC 20423-0001

RECORDATION NO. 23143 FILED

OCT 4 '00 3-19 PM

SURFACE TRANSPORTATION BOARD

Dear Ms. Stokes:

Please find enclosed, two (2) originals of the Memorandum of Railroad Equipment Lease Agreement dated as of August 11, 2000 between the following parties:

Lessee: Dana Corporation
301 Bill Bryan Blvd.
Hopkinsville, KY 42240

Lessor: Joseph Transportation Services, Inc.
300 Pike Street
Cincinnati, OH 45202

Please file this agreement as a primary document. The summary for the index is as follows:
Memorandum of Railroad Equipment Lease Agreement dated as of August 11, 2000 between Joseph Transportation Services, Inc. (Lessor) and Dana Corporation (Lessee) covering one (1) SW 1200 locomotive bearing a JTPX 1205 reporting mark.

A check in the amount of \$26.00, check 12819, is included for the filing fees for this document. Please return the original to my attention.

Should you have any questions or need further information, please do not hesitate to contact me at (513) 345-4408.

Sincerely,

Joseph Transportation Services, Inc.

Mary Jo Colebrook
Contract Manager

Enclosures

RECEIVED
SURFACE TRANSPORTATION
BOARD
OCT 1 15 PM '00
MAIL MANAGEMENT
STB

Corporate Offices: 300 Pike Street, Cincinnati, OH 45202-4222
Mail Address: P.O. Box 1077, Cincinnati OH 45201-1077
513-929-4500 FAX 513-345-4375

23143

OCT 4 '00

3-19 PM

MEMORANDUM OF
RAILROAD EQUIPMENT LEASE AGREEMENT
SURFACE TRANSPORTATION BOARD

This **MEMORANDUM OF RAILROAD EQUIPMENT LEASE** ("Memorandum of Lease") entered into this 11th day of August, 2000, is intended to evidence the lease dated as of August 11, 2000 (the "Lease"), between **JOSEPH TRANSPORTATION SERVICES, INC.**, a Delaware corporation ("Lessor"), and **DANA CORPORATION**, a Virginia corporation ("Lessee"), for the purpose of satisfying the requirements of recordation with the Surface Transportation Board under Section 49 of U.S.C. 11301. Lessee has the right to use the one (1) locomotive described in Exhibit A attached hereto (the "Locomotive"). Lessee is renting from Lessor the Locomotive at the rentals and upon the terms and conditions provided in the Lease.

IN WITNESS WHEREOF, Lessor and Lessee, each pursuant to due corporate authority, has executed this Memorandum of Lease on the date indicated below its signature.

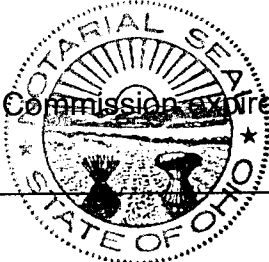
JOSEPH TRANSPORTATION SERVICES, INC.

DANA CORPORATION

By: Paul E. LoebigBy: Harry Randall ButterfieldName: Paul E. LoebigName: Harry Randall ButterfieldTitle: Vice PresidentTitle: Shipping/Receiving CoordinatorDate: August 11, 2000Date: August 17, 2000

STATE OF OHIO)
)
COUNTY OF HAMILTON) SS:

The foregoing instrument was acknowledged before me this 11th day of August, 2000, by Paul E. Loebig, the Vice President of Joseph Transportation Services, Inc., a Delaware corporation, on behalf of the corporation.

My Commission expires:  LINDA M. BAUGHMAN
Notary Public, State of Ohio
My Commission Expires July 22, 2002

Linda M. Baughman
Notary Public

STATE OF Kentucky)
)
COUNTY OF Hopkins) SS:

The foregoing instrument was acknowledged before me this 17 day of August, 2000, by Harry Randall Butterfield, the Shipping/Receiving Coordinator of Dana Corporation, a Virginia corporation, on behalf of the corporation.

Nancy L. McFugitt
Notary Public

My Commission expires:

04-20-02

EXHIBIT A

To the Memorandum of Lease dated August 11, 2000 between JOSEPH
TRANSPORTATION SERVICES, INC. and DANA CORPORATION

DESCRIPTION OF UNITS

One (1) locomotive bearing the reporting mark as follows:

JTPX 1205